

CITY& TOWN

Mitchell Adams, Commissioner Joseph J. Chessey, Jr., Deputy Commissioner

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Education Reform and Accountability

written by Dieter Wahl

The Education Reform Act of 1993 had three major goals: to achieve an adequate funding level for all regional and local school districts over a seven-year period; to bring equity to local school spending efforts based on a community's ability to pay; and to improve student achievement. The financial components of the Act came about in part as a result of the McDuffy¹ case which alleged that the existing combination of state and local funding did not provide equal educational opportunities at the local level, particularly in poorer communities. The Education Reform Act sought to remedy this inequity by providing adequate state funding for all local and regional school districts and by mandating equity in local efforts based on a community's ability to pay. The legislature recognized that meeting the foundation targets in every school district would require a significant increase in state aid and appropriated a cumulative total of approximately \$4 billion in additional aid for education from FY93 through FY99.

The Foundation Budget embodies the primary financial goals by establishing a target budget for every school district. The budget defines an adequate spending level based on a complicated formula heavily weighted towards student enrollment. The state Department of Education (DOE) issues individual spending requirements to all municipalities and regional school districts each year to ensure gradual but steady progress towards meeting the Fiscal Year 2000 goals. These goals are modest for school districts that are already near the foundation target and more aggressive for those that are not.

Annual financial spending targets consisting of both state aid and local contributions are expressed as "required

net school spending" for each school district. The Education Reform Act made allowances for a community's ability to pay by basing the formula for their share on a community's equalized property values, and, therefore, its ability to raise taxes. Generally, communities with lower property values receive more state aid. As a result of education reform funding, the annual school budgets in some communities have increased by 30 percent or more, in some cases doubling their school budgets over a three-year period.

The Education Reform Act also included major non-financial initiatives designed to improve school management and curriculum content. Superintendents received additional management authority over school principals including the power to hire and fire, negotiate individual contracts, and set salaries and performance standards. Education Reform changed the role of school committees to increase oversight and policy development, while maintaining budget approval and the authority to hire and fire superintendents and assistant superintendents. The law encourages parent participation in the schools by requiring each school to create a school council to advise and assist the principal and participate in the development of school improvement plans. Most significantly, the Education Reform Act gave the local school committees the authority to decide how the additional school funds should be spent based on their needs and priorities.

In the FY99 budget, Chapter 70 state aid for education reached \$2.5 billion largely as a result of education reform. The Massachusetts Taxpayers Foundation, in its 1996 report on education spending, stated that "high levels of

school spending are no assurance that the goals of education reform will be achieved, but low levels of spending make success virtually impossible with little ability to hold administrators responsible for results." Recognizing that high levels of spending require an effective mechanism for monitoring progress and for holding educators accountable, the governor issued Executive Order 393 on February 20, 1997.

Executive Order 393 established the Education Management Accountability Board. The mission of the Board is "... to review, investigate and report on the expenditure of funds by school districts consistent with the goals of improving student achievement." The Secretary of Administration and Finance (A&F) serves as the chief of staff for the Board. The Secretary requested staff from the Department of Revenue and DOE to help fulfill the purpose of the Board and assemble an education reform audit team.

Education Reform Audits

The Education Management Accountability Board (EMAB) determines which school districts will be audited. The education reform audit team provides continued on page two ➡

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LEGAL

in Our Opinion

Residential Exemption

Last summer the Supreme Judicial Court rendered an important decision concerning the eligibility of tenant-shareholders of a housing cooperative corporation to receive a residential exemption. The case is *Born v. Assessors of Cambridge*.¹

The General Laws permit an exemption of up to 20 percent of the average assessed value of all residential parcels within the community. The selectmen or the mayor, with the approval of the city council, decide whether to adopt this exemption, commonly known as the residential exemption.² The statute states "such an exemption shall be applied only to the principal residence of a taxpayer as used by the taxpayer for income tax purposes."

In the Born case, the Longview Corporation owned a six-story cooperative apartment building with 54 apartments located in Cambridge. A tenant-shareholder could occupy a specific apartment under a long-term lease. There were 54 shareholders who owned varying numbers of shares in the corporation depending on the size and location of their apartments. Each paid a pro rata share of the monthly upkeep and maintenance of the building, including real estate taxes, through monthly charges. For fiscal years 1991 and 1993 respectively, the majority of the shareholders occupied apartments as principal residences. The president of the corporation filed for residential exemptions on behalf of these shareholders for FY91 and 93. The Cambridge assessors denied the exemption. On appeal, the case initially came before the Appellate Tax Board (ATB). When the ATB held that the shareholders were properly denied residential exemptions, the shareholders appealed to the Supreme Judicial Court (SJC).

The SJC wrote that eligibility for a residential exemption depended on whether the shareholders were taxpayers within the meaning in MGL Ch. 59 Sec. 5C. Since the statute does not define the term "taxpayer," the Court looked to prior court decisions. The Court relied on a ruling in Moscatiello v. Assessors of Boston³ that even if he had paid the taxes and occupied the property as a principal residence, Moscatiello could not receive a residential exemption because he did not hold legal title to the property. The SJC. therefore, agreed with the Appellate Tax Board that the tenant-shareholders were not "taxpayers" since that term refers to the person to whom the taxes were assessed (the owner of record). Property owned by a housing cooperative has a single deed and constitutes a single parcel of real estate for assessment purposes. The Court ruled that since Longview Corporation holds legal title to the property, the tenantshareholders were not record owners and they could not receive residential exemptions.

The shareholders unsuccessfully argued that Moscatiello did not apply to housing cooperatives. The Appellants cited a March 1997 decision of the SJC which found that cooperative apartments were sufficiently similar to condominium units to also be exempt from installing automatic sprinklers in each unit of the building, 1010 Memorial Drive Tenants Corporation v. Fire Chief of Cambridge.⁴ In 1010 Memorial Drive. the Court had concluded that the physical characteristics of housing cooperatives were similar enough to those of condominiums that the condominium exemption should be read to include cooperative apartments. However, the condominium exclusion had no relationship to the legal ownership of the building. In Born, the Court ruled that the form of ownership is critical in establishing exemption from taxation. In the Court's view, there are different tax consequences depending on the forms of legal ownership. Since the parties became shareholders in a cooperative voluntarily, they must accept the tax consequences of this decision.

In conclusion, the Court held that the Cambridge assessors properly denied residential exemptions to the cooperative shareholders. ■

written by James Crowley

- 1. 427 Mass. 790 (1998).
- 2. M.G.L. Chapter 59 § 5C.
- 3. 36 Mass. App. 622 (1994).
- 4. 424 Mass. 661 (1997).

Education Reform → continued from page one

audit and investigative support to the Board. The scope of review is limited to requirements under Executive Order 393 plus any additional requirements of the EMAB. The audits are performance reviews geared to answer the question: "What initiatives has the school district undertaken to implement education reform and improve student achievement since the Education Reform Act was passed in 1993?"

Once the Board choses a school district, the Deputy Commissioner of Local Services contacts local officials to inform them that an audit of their district is scheduled. The audit team then holds an entrance conference with the superintendent of schools. Auditors are on-site six to eight weeks collecting, reviewing and verifying data, and conducting interviews with the superintendent, central office managers, department heads, principals and other staff. The auditors analyze school district spending to determine whether the spending effectively supports educational programs and the goals of the Education Reform Act. They determine whether the superintendent has utilized

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Focus

on Municipal Finance

Average Single Family Tax Bills in FY98

The percentage increase in the statewide average single family tax bill was greater than inflation in FY98. The Consumer Price Index went up 2.1 percent while the average single family tax bill went up 4.4 percent to \$2,463 between FY97 and FY98. Tax bills went down in 24 communities, stayed the same in two communities and went up in the other 314 communities included in this study.1 In 277 communities the average tax bill went up faster than the cost of living. The average assessed value of single family homes statewide went up 3.7 percent to \$165,050, and the average single family tax rate went up 0.6 percent to \$14.92 per \$1,000.

Statewide Trends

Statewide average single family tax bills have increased every year during the last 10 years both in actual dollars and in dollars adjusted for inflation. Figure 1 shows the average in actual dollars and in constant FY98 dollars. Constant dollars were calculated using the Consumer Price Index for All Urban Consumers, Boston. Over the 10-year period, bills increased 58.1 percent in actual dollars with the largest percentage increases in FY90 (9.8 percent) and FY91 (7.0 percent). The lowest increases were in FY92 (3.6 percent) and FY97 (3.9 percent). Over the same 10-year period, there was a 19.1 percent increase in constant dollars, reflecting inflation of 32.7 percent.

Statewide assessed values for single family homes have not paralleled tax rates. Assessed values actually decreased in FY92, FY93 and FY94. The rate of increase exceeded the inflation rate in only two years, FY90 and FY98. In constant dollars average assessed value was actually 25 percent lower in FY98 than it was in FY90. *Table 2* shows average assessed value and average tax bills for single family parcels in both actual and constant

FY98 dollars for FY89 through FY98. It also shows tax rates.

If assessed values go down but community spending does not, tax rates go up. *Table 2* shows that tax rates increased in 8 of the last 10 years. The statewide average tax rate for single family parcels rose 46.4 percent between FY89 and FY98, from 10.19 to 14.92.

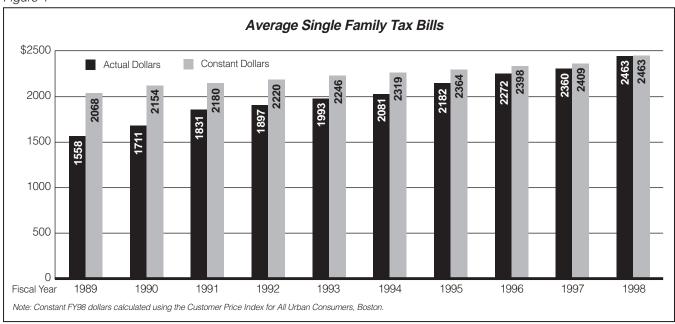
Community Trends

Table 1 shows the FY97 and FY98 average single family assessed value and tax bill for all 340 cities and towns which do not have a residential exemption. It also ranks communities from high to low for the FY98 average value and bill, and shows the percent change between FY97 and FY98 for each. Finally, it lists FY98 tax rates.

For the most part, communities with higher assessed values have higher average tax bills. The six communities with the highest average bills are We-

continued on page six ⇒

Figure 1



ills
Ø
Tax
Family
Single I
Average :
1998

FY98 Tax Rate	6.30 17.33 16.04 15.98	11.70 12.13 18.41 15.00 19.73	15.70 15.09 20.15 16.56	17.08 17.49 18.26 14.37 15.56	14.72 19.59 15.69 13.67 15.70	12.57 13.96 16.44 19.62 14.90	16.15 14.10 17.36 20.43 13.43	18.14 12.07 14.38 19.70	16.40 18.16 19.84 14.26 16.38	11.47 17.02 12.00 12.39	15.30 14.35 14.79 17.90 15.10	15.09 18.79 16.51 15.72
% Change 97-98	5.5 14.7 3.1 2.2 2.7	3.6 7.8 -0.4 6.4	2.3 13.7 8.8 1.8 5.2	4.1 -0.1 2.7 8.8 5.8	-0.3 6.0 6.9 3.5	5.6 5.6 1.6 -2.1	3.2 4.7 0.7 3.1 2.8	1.6 4.9 6.6 4.5	3.6 1.2 3.3 2.6	10.4 4.1 4.0 2.8	3.2 3.3 0.1 3.8	1.5 5.7 3.8 11.9 -2.3
FY98 Hi-Lo (Rank		207 242 167 282 252	26 299 137 131 258	47 265 99 42 256	144 108 290 78 135	246 196 229 288 257	271 146 213 63	111 100 30 200	217 124 204 41 170	7 85 38 81	114 169 103 92 19	109 57 58 117 119
FY98 Avg. Tax Bill	745 3,418 2,309 1,812 3,819	1,933 1,778 2,131 1,574 1,719	4,030 1,498 2,288 2,317 1,692	3,321 1,653 2,637 3,450 1,706	2,252 2,511 1,539 2,825 2,307	1,758 1,996 1,821 1,547 1,702	1,635 2,249 1,918 2,979 4,541	2,491 6,627 2,636 3,870 1,975	1,886 2,357 1,958 3,459 2,121	5,290 2,789 3,557 2,808	2,462 2,126 2,573 2,715 4,249	2,498 3,135 3,035 2,448 2,394
FY97 Avg. Tax Bill	706 2,981 2,239 1,773 3,718	1,865 1,649 2,029 1,580 1,616	3,938 1,317 2,103 2,277 1,609	3,189 1,654 2,567 3,172 1,612	2,258 2,369 1,478 2,642 2,228	1,685 1,890 1,737 1,523 1,738	1,584 2,149 1,904 2,890 4,417	2,451 6,317 2,527 3,629 1,890	1,821 2,328 1,748 3,347 2,067	4,790 2,679 3,419 2,732	2,408 2,061 2,490 2,717 4,094	2,460 2,966 2,924 2,188 2,451
% Change 97-98	0.5 2.6 1.4 0.5	2.7 2.7 0.8 -0.4 1.5	2.4 0.5 4.0 2.6 0.6	5.2 0.3 9.8 0.1	11.8 6.7 0.8 10.7 6.2	1.1 1.5 0.1 0.4	0.7 0.8 0.3 6.3	2.1 8.9 13.0 0.2 4.6	1.0 2.9 0.3 0.3 1.7	14.9 1.9 5.6 -1.0	1.2 -1.0 -1.0 10.2	4.2 1.0 2.7 1.6 7.5
FY98 Hi-Lo	242 65 171 263 32	115 159 249 286 329	35 300 262 184 293		138 212 304 60 157	185 173 270 334 257	296 129 271 162 13		252 207 301 41 208	5 118 20 47		114 113 133 131
FY98 Avg. Value	118,261 197,230 143,947 113,414 263,014	165,243 146,581 115,732 104,959 87,114	256,700 99,242 113,548 139,892 102,280	194,427 94,523 144,430 240,068 109,647	152,978 128,169 98,073 206,661 146,929	139,823 142,982 110,745 78,836 114,233	101,237 159,481 110,499 145,800 338,146	137,298 549,023 183,316 196,446 102,988	114,993 129,776 98,712 242,571 129,469	461,206 163,883 296,430 226,619	160,907 148,141 173,954 151,661 281,414	165,535 166,844 183,818 155,724 157,289
FY 97 Avg. Value	117,653 192,188 138,220 114,985 261,621	158,011 142,784 114,769 105,360 85,859	250,671 98,779 109,165 136,334 101,704	184,753 94,256 140,292 218,634 109,580	136,862 120,143 97,284 186,707 138,408	138,367 140,760 109,087 78,793 113,745	100,515 155,745 109,654 145,316 318,210	134,431 504,134 162,227 195,973 98,472	113,838 126,113 98,418 241,841 127,263	401,521 160,813 280,736 228,846	158,948 144,602 175,724 143,887 255,426	158,897 165,171 178,953 153,320 146,312
Municipality	Hancock Hanover Hanson Hardwick Harvard	Harwich Hatfield Haverhill Hawley Heath	Hingham Hinsdale Holbrook Holden Holland	Holiston Holyoke Hopedale Hopkinton Hubbardston	Hudson Hull Huntington Ipswich Kingston	Lakeville Lancaster Lanesborough Lawrence Lee	Leicester Lenox Leominster Leverett Lexington	Leyden Lincoln Littleton Longmeadow Lowell	Ludlow Lunenburg Lynn Lynnfield Malden	Manchester Mansfield Marblehead Marion Marlborough	Marshfield Mashpee Mattapoisett Maynard Medfield	Medford Medway Melrose Mendon Merrimac
FY98 Tax Rate	19.88 15.78 3.29 13.89 15.61	15.05 18.51 13.26 18.60 13.71	17.42 15.28 12.11 13.97 14.35	9.37 13.81 17.15 12.02 17.50	11.13 15.96 16.60 16.97 9.13	18.92 11.64 15.41 17.02 8.66	10.32 11.24 13.53 12.45 13.74	10.10 11.75 16.98 13.21 15.43	17.65 13.80 14.07 18.30	14.24 16.78 16.40 2.50 15.33	15.39 15.39 16.16 20.50	14.99 13.31 16.50 16.01 17.52
% Change 97–98	7.3 3.3 12.7 3.3 6.6	4.6 3.9 5.6 1.3	8.3 6.0 3.9 4.7	11.0 1.9 8.0 8.8 8.8	1.8 5.7 3.0 9.0 7.0	6.6 1.4 3.4 8.7 16.3	8.6 3.3 3.6 3.6	3.6 8.6 9.6 8.6 9.6	2.8 3.4 12.9 6.7 7.6	3.1 -0.2 3.5 1.8 8.6	4.4 9.5 4.6 8.8	5.8 3.3 2.6 7.8 0.7
FY98 Hi-Lo (Rank		12 243 9 95 284	191 77 226 107 210		324 64 20 115 330	101 261 259 53 127	214 333 89 310 281		62 98 211 273 79	302 84 237 335 121	208 198 122 193 52	106 235 165 35 110
FY98 Avg. Tax Bill	2,142 1,549 1,884 1,236 1,754	4,851 1,773 5,263 2,683 1,566	2,031 2,840 1,829 2,535 1,923	1,241 1,918 2,035 5,480 2,181	1,193 2,978 4,208 2,458 1,044	2,613 1,682 1,689 3,173 2,333	1,903 993 2,740 1,421 1,579	1,204 1,983 1,586 813 2,768	3,003 2,639 1,922 1,623 2,814	1,479 2,797 1,784 775 2,386	1,924 1,986 2,386 2,021 3,297	2,553 1,796 2,172 3,635 2,491
FY97 Avg. Tax Bill	1,996 1,499 1,671 1,196 1,646	4,638 1,591 5,067 2,541 1,587	1,876 2,680 1,761 2,465 1,836	1,118 1,882 1,884 4,222 2,005	1,172 2,817 4,085 2,256 976	2,452 1,659 1,633 2,920 2,006	1,753 961 2,607 1,417 1,524	1,160 1,872 1,513 816 2,672	2,922 2,551 1,703 1,521 2,615	1,434 2,804 1,723 761 2,198	1,843 1,814 2,269 1,933 3,147	2,413 1,738 2,117 3,371 2,474
% Change 97-98	3.4 0.1 0.5 0.1	4.6 -2.2 0.7 1.1 0.5	2.9 8.7 0.6 8.7 0.4	1.0 13.4 0.9 1.0 0.8	0.1 1.5 5.5 0.8	0.8 0.8 1.5 12.9 8.5	0.8 0.6 6.7 0.1	7.2 0.8 -1.9 1.6 4.0	0.4 6.6 4.4 0.7 6.9	0.6 0.4 0.5 1.5 8.3	-2.1 3.9 3.7 0.6	16.4 1.4 2.6 2.1 0.9
FY98 Hi-Lo Rank	278 303 1 324 266	15 310 8 169 256	247 82 143 87 199	202 190 240 6 225	282 80 36 166 255	192 167 275 81 81	326 62 258 254		106 73 195 325 77	289 112 277 18 134	224 209 154 302 88	
FY98 Avg. Value	107,762 98,154 572,622 88,995 112,389	322,305 95,809 396,924 144,257 114,242	116,610 185,847 151,051 181,472 133,990	132,424 138,920 118,632 455,923 124,629	107,155 186,616 253,522 144,824 114,310	138,108 144,511 109,572 186,417 269,440	184,423 88,332 202,477 114,134	119,197 168,769 93,430 61,579 179,403	170,129 191,268 136,597 88,712 187,699	103,828 166,659 108,788 309,909 155,620	125,037 129,036 147,679 98,574 180,934	170,308 134,936 131,629 227,068 142,164
FY 97 Avg. Value	104,219 98,032 576,068 82,023 112,331	308,156 97,928 394,005 142,742 113,697	113,295 171,046 150,137 166,979 133,507	131,051 122,503 117,622 451,603 123,698	107,062 183,851 250,637 137,214 113,442	7 136,964 143,394 107,973 165,181 248,244	183,008 87,823 189,731 114,205 114,779	111,183 167,463 95,246 60,586 172,468	169,413 179,493 130,778 88,128 175,637	103,185 165,945 108,198 305,449 143,651	127,717 124,231 142,362 98,004 177,984	146,264 133,064 128,274 222,476 140,895
Municipality	Chesterfield Chicopee Chilmark Clarksburg	Cohasset Colrain Concord Conway Cummington	Datton Danvers Dartmouth Dedham Deerfield	Dennis Dighton Douglas Dover Dracut	Dudley Dunstable Duxbury E. Bridgewater E. Brookfield	E. Longmeadow Eastham Easthampton Easton Edgartown	Egremont Erving Essex Everett Fairhaven	Fall River Falmouth Fitchburg Florida Foxborough	Framingham Franklin Freetown Gardner Georgetown	Gill Gloucester Goshen Gosnold Grafton	Granby Granville Grt. Barrington Greenfield Groton	Groveland Hadley Halifax Hamilton Hampden
FY98 Tax Rate	16.98 18.31 14.16 17.23	7.44 18.71 19.20 15.82 6.52	16.73 17.39 18.55 16.55 17.91	14.33 15.30 13.34 12.23 10.16	11.76 18.48 10.50 13.55 17.56	15.07 14.11 11.85 15.91 16.42	16.39 15.45 14.77 13.16 16.99	12.83 18.50 14.30 16.70	12.87 12.84 14.84 14.74 20.82	17.16 17.86 11.50	13.14 15.29 18.82 21.29 12.07	9.63 18.98 11.62 15.93
% Change 97-98		1.0 1.0 5.4 3.2 1.3 3.3		2.1 2.1 3.5 4.9	2.4 1 17.1 1 1.1 1 2.6	5.5. 6.4.3 7.1.8 1.9.1 1.0.4	3.4 1.6 1.6 1.1 1.4 1.4	3.2 9.6 6.5	4.8 1.6 1.0 7.0 5.5	3.8	8.4 8.8 8.6 6.6 6.6 8.6 8.6	3.5 3.1 5.6
FY98 Hi-Lo Rank	104 15 275 300 221	228 80 56 22 138	44 236 187 180 55	329 220 291 289 316	172 239 331 51 152	201 11 269 90 230	60 148 219 276 23	202 10 18 82	184 197 132 264 222	244 241 192	74 4 159 203 307	120 54 321 293
FY98 Avg. Tax Bill	2,564 4,808 1,614 1,495 1,857	1,824 2,813 3,142 4,162 2,286	3,416 1,787 2,042 2,072 3,146	1,073 1,858 1,534 1,541 1,287	2,110 1,780 1,022 3,310 2,204	1,970 5,014 1,648 2,732 1,819	3,030 2,226 1,869 1,606 4,103	1,963 5,044 4,266 2,803	2,055 1,990 2,313 1,678 1,856	1,768 1,779 2,026	2,884 5,721 2,191 1,963 1,454	2,389 3,167 1,233 1,526
FY97 Avg. Tax Bill	2,474 4,546 1,575 1,471 1,862	1,806 2,547 2,981 4,034 2,214	3,286 1,680 2,045 1,974 2,978	1,025 1,770 1,503 1,489 1,227	2,061 1,520 963 3,273 2,148	1,868 4,927 1,580 2,649 1,734	2,930 2,191 1,824 1,326 3,931	1,902 4,604 4,005 2,548	1,960 1,959 2,289 1,666 1,759	1,703 1,745 2,034	2,655 5,467 2,117 1,904 1,388	2,012 3,061 1,196 1,445
% Change 97-98	12.9 9.9 0.0 0.0 0.5	1.0 10.4 0.7 1.0 0.7	6.1 0.6 0.5 1.1	5.2 1.7 3.4 0.3	5.3 -5.7 1.7 1.7 0.3	2.0 6.5 -3.2	0.9 1.1 2.3 2.3	0.8 0.7 2.1 0.6	0.3 1.0 0.7 3.9	2.7	12.2 10.9 1.0 1.0 4.1	10.0 5.6 1.5 -0.1
FY98 Hi-Lo (Rank	144 33 259 330 244	38 148 119 31	61 292 272 223 98	336 234 253 218 218	90 308 305 40 219	206 10 189 104 269	83 170 216 231 42	137 25 19 109	127 135 132 260 323	290	50 248 318 235	37 110 283 309
FY98 Avg. Value	151,020 262,609 113,949 86,760 117,763	245,176 150,328 163,658 263,091 350,646	204,191 102,754 110,076 125,208 175,667	74,885 121,446 114,992 125,995 126,692	179,416 96,319 97,364 244,284 125,523	130,748 355,352 139,092 171,736 110,785	184,885 144,058 126,556 122,060 241,492	153,034 272,646 298,323 167,849	159,656 155,012 155,851 113,825 89,160	103,037 99,604 176,177	219,463 374,146 116,394 92,222 120,485	248,106 166,860 106,153 95,822
FY 97 Avg. Value	40004	242,779 136,150 162,522 260,568 348,158	192,395 102,122 109,572 124,025 173,737	71,197 119,446 111,256 125,575 124,539	170,441 102,118 93,889 240,167 125,162	117,690 348,439 130,597 167,543 114,503	183,261 142,457 119,083 119,210 235,955	151,793 270,829 292,320 166,777	159,235 149,505 154,278 113,047 85,785	100,306 100,759 175,335	195,523 337,493 115,913 91,348	
Municipality	Abington Acton Acushnet Adams Agawam	Alford Amesbury Amherst Andover Aquinnah	Arlington Ashburnham Ashby Ashfield Ashland	Athol Attleboro Auburn Avon Ayer	Barnstable Barre Becket Bedford Belchertown	Bellingham Belmont Berkley Berlin Bernardston	Beverly Billerica Blackstone Blandford Bolton	Boston Bourne Boxborough Boxford Boylston	Braintree Brewster Bridgewater Brimfield Brockton	Brookfield Brookline Buckland Burlington Cambridge	Canton Carlisle Carver Charlemont Charlton	Chatham Chelmsford Chelsea Cheshire Chester

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FY98 Tax Rate	19.46 9.10 12.36 15.84 16.20	16.41 15.29 16.96	16.43 18.12 12.70 17.95	11.85 10.03 9.14 20.50 13.34	17.77 14.88 13.80 14.09 17.79	14.96 10.10 16.96 16.06 15.88	16.90 15.57 13.37 9.98 14.05	16.24 18.84 19.88 17.00 13.76	13.16 13.18 15.50 15.22 12.72	14.25 11.67 18.06 13.91 15.19	12.10 al iy tax	
FY98 % Hi-Lo Change Rank 97–98	7.6 -0.1 7.0 12.4 3.1	1.7 2.8 6.6 3.5	3.8 15.4 6.5	3.9 6.9 4.4 5.5	4.2 6.1 5.6 7.1 3.8	6.4 6.4 6.7 7 8.8 7 8.8	6.4 7.4 7.7 0.1 2.8	3.4 4.1 3.2 3.8 3.8	3.8 9.5 3.8 5.2	3.6 5.3 3.6 4.7 5.9	4.5 of Loca le famil	
l _	69 227 158 143 83	304 75 254 312	298 292 296 296	314 16 248 266 28	102 160 283 36 36 186	97 93 34 205 49	123 234 1 250 29		113 168 311 14 315	173 240 216 251 72	295 Division ge sing	
FY98 Avg. Tax Bill	2,938 1,829 2,193 2,256 2,800	1,467 2,878 1,719 1,367		1,343 4,711 1,749 1,652 3,929	2,582 2,184 1,570 3,630 2,049	2,642 2,708 3,647 1,958 3,315	2,384 1,802 7,401 1,725 3,874	2,176 2,686 2,349 2,723 1,998	2,468 2,129 1,413 4,827 1,340		1,516 is. The D ie averaç rsis.	
FY97 Avg. Tax Bill	2,730 1,831 2,050 2,007 2,717	1,443 2,800 1,613	1,447 1,470 1,308 5,324	1,293 4,555 1,636 1,728 3,724	2,477 2,058 1,487 3,388 1,974	2,652 2,704 3,370 1,880 3,059	2,293 1,709 7,068 1,723 3,769	2,105 2,438 2,256 2,639 1,924	2,377 2,031 1,291 4,649 1,274	2,025 1,691 1,825 1,647 2,733	1,451 emption npute th	
% Change 97-98	8.6 0.1 1.6 19.0 0.4	0.3	1.0 -3.4 2.7 0.6	0.8 3.5 4.0 4.0 4.0	0.9 0.4 1.1 13.7 -0.2	3.1 1.3 7.1	5.4 1.3 0.1 0.7	0.6 0.8 0.6 0.2 12.5	0.1 4.4 1.0 1.0	0.0 1.0 7.1 1.6 9.9	3.6 ntial exi n to con ded in th	
FY98 Hi-Lo Rank	145 63 94 175 102	322 76 295 313	320 331 239 17	264 72 332 21	163 158 261 34 251	95 28 53 233 58	181 250 2 103 24	198 174 243 126 164	78 122 321 16 284	155 139 287 226 75	220 e reside ormation in includ	
FY98 Avg. Value	150,992 201,039 177,449 142,441 172,813	89,390 188,200 101,339 94,479	91,395 84,641 118,850 315,754	113,309 469,674 191,368 80,587 294,557	145,281 146,789 113,743 257,655 115,177	176,615 268,113 215,061 121,911 208,775	141,073 115,711 553,564 172,812 275,709	133,995 142,579 118,174 160,181 145,230	187,559 161,532 91,136 317,129 105,384	147,222 152,518 104,655 123,947 190,441	125,294 data have cient info e not bee	
FY97 Avg. Value	138,996 200,767 174,630 119,659 172,075	87,857 187,396 101,006 94.195	90,500 87,642 115,769 313,927	112,394 453,699 188,721 80,806 293,452	144,006 146,138 112,472 226,635 115,462	173,355 264,044 208,562 120,331 205,277	133,797 115,872 546,205 172,660 273,907	133,199 141,418 117,526 159,850 129,103	185,684 154,104 90,108 303,858 105,270	147,159 151,024 97,729 122,031 173,328	120,940 ties with no ot have suffi nunities hav	
Municipality	Tyngsborough Tyringham Upton Uxbridge Wakefield	Wales Walpole Watham Ware	Warren Warwick Washington Watertown	Webster Wellesley Wellfleet Wendell	W. Boylston W. Bridgewate W. Brookfield W. Newbury W. Springfiel	W. Stockbridg W. Tisbury Westborough Westfield Westford	Westhampton Westminster Weston Westport Westwood	Weymouth Whately Whitman Wilbraham	Williamstown Wilmington Winchendon Winchester Windsor	Winthrop Woburn Worcester Worthington Wrentham	Yarmouth 120,940 125,294 220 3.6 1,451 1,516 296 4.5 12. Note: Communities with no data have residential exemptions. The Division of Local Services does not have sufficient information to compute the average single family tax bill. These communities have not been included in the analysis.	
FY98 Tax Rate	16.25 11.58 15.30 16.48 12.90	16.13 13.22 19.39 14.88	17.40 15.46 5.35 15.28 11.50	15.34 15.45 15.22 13.92 9.58	15.98 12.05 14.16 15.19	19.02 15.44 14.66 15.64	13.32 21.36 15.78	14.51 13.10 15.78 14.88	20.60 15.45 9.70 16.71 17.38	18.73 18.06 15.97 17.08	17.99 12.62 12.58 11.88	4.68 13.66 17.83 7.78
% Change 97-98	0.8 9.3 4.5 3.3	2.8 8.3 5.5 2.5	7.8 0.5 4.7 19.7	7.5 5.5 2.8 9.6 8.6	3.3 4.0 3.3 8.7	8.7 7.0 4.5 5.4	6.5	3.3 -3.7 2.4 6.5	1.2 -6.8 -6.8 4.0	4.6 6.3 7.3 11.6 3.4	2.9 3.2 4.6 4.6	3.3 0.0 8.2
FY98 Hi-Lo (Rank	73 149 154 176 183	40 156 177 116	136 50 340 96 328	263 225 151 245 309	128 206 320 67 174	27 157 253 3 224	155 76 190	188 39 301 232 322	286 125 209 65 118	25 142 8 141 171	24 277 303 326 140	338 37 153 231
FY98 Avg. Tax Bill	2,890 2,223 2,199 2,085 2,058	3,472 2,194 2,081 2,449 2,449	2,295 3,314 575 2,642 1,088	1,679 1,846 2,205 1,768 1,438	2,331 1,942 1,235 2,950 2,089	4,012 2,194 1,719 6,348 1,848	2,199 2,841 2,032	2,039 3,520 1,484 1,814 1,224	1,558 2,350 1,924 2,974 2,422	4,051 2,261 5,279 2,263 2,120	4,074 1,602 1,474 1,148 2,278	658 3,623 2,204 1,816
FY97 Avg. Tax Bill	2,868 2,033 2,105 2,019 1,866	3,377 2,059 1,922 2,322	2,129 2,937 572 2,524 909	1,562 1,749 2,145 1,613 1,324	2,256 1,879 1,187 2,856 1,922	3,692 2,050 1,645 6,100 1,753	2,247 2,668 1,962	1,973 3,251 1,541 1,771	1,539 2,378 2,065 2,895 2,329	3,872 2,126 4,920 2,028 2,050	3,958 1,553 1,409 916 2,178	654 3,506 2,204 1,679
% Change 97–98	1.4 7.6 1.9 0.1 13.9	5.9 1.6 0.0 0.8	0.7 4.8 0.4 1.8	2.1.8 1.2.0 0.2.2	2.2 2.5 0.2 0.7	10.8 0.0 0.4 1.1	1.2	1.1 10.0 0.7 3.8 3.2	0.2 0.5 0.9 1.0	3.1 7.8 1.3 1.5	0.5 0.6 7.3 2.1 7.9	0.7 6.5 2.3 0.1
FY98 Hi-Lo (Rank	93 70 172 217 128	280 113 117 117		276 237 165 213 149	161 123 328 69 156	56 178 245 7 211	200 210	183 27 316 232 281	335 140 64 92 187	51 222 14 201 196	48 214 246 307 120	182 29 229 44
FY98 Avg. Value	177,838 191,960 143,724 126,497 159,513	215,266 165,997 107,336 164,595 146,252	131,903 214,372 107,556 172,910 94,571	109,449 119,472 144,860 127,016 150,098	145,885 161,129 87,227 194,217 147,141	210,916 142,103 117,242 405,886 128,413	165,106 132,999 128,753	140,553 268,735 94,061 121,934 107,224	75,628 152,074 198,361 177,999 139,329	216,309 125,213 330,584 132,467 135,407	226,480 126,942 117,166 96,653 162,965	140,703 265,241 123,605 233,418
FY 97 Avg. Value	175,334 178,362 141,103 126,357 140,091	203,182 163,421 107,293 163,325	131,033 204,537 107,180 172,166 92,870	107,513 118,182 140,851 125,496 150,471	142,803 157,266 87,073 192,944 146,407	190,323 142,064 116,826 401,333 126,230	155,810 131,444 128,718	139,049 244,406 93,391 117,438	75,505 148,656 197,457 176,429 137,989	209,865 123,618 306,743 130,813	225,247 126,148 109,204 94,649 151,057	139,782 249,021 120,846 233,191
Municipality	Princeton Provincetown Quincy Randolph Raynham	Reading Rehoboth Revere Richmond Rochester	Rockland Rockport Rowe Rowley Royalston	Russell Rutland Salem Salisbury Sandisfield	Sandwich Saugus Savoy Scituate Seekonk	Sharon Sheffield Shelburne Sherborn Shirley	Shrewsbury Shutesbury Somerset Somerville S. Hadley	Southampton Southborough Southbridge Southwick Spencer	Springfield Sterling Stockbridge Stoneham Stoughton	Stow Sturbridge Sudbury Sunderland Sutton	Swampscott Swansea Taunton Templeton Tewksbury	Tisbury Tolland Topsfield Townsend Truro
FY98 Tax Rate	16.87 16.67 17.07 15.18 16.29	14.60 18.30 16.36 17.87	15.63 15.92 8.72 13.79 5.82	13.57 14.53 13.25 6.49	15.26 16.60 11.38 13.50	17.59 13.75 15.97 15.40 13.60	15.41 12.98 16.99 14.58 15.40	14.82 16.20 15.98 15.86	12.62 12.38 20.10 9.55 8.54	16.00 17.24 17.28 9.73 19.42	15.35 15.62 18.52 11.82 14.56	17.36 14.16 15.18 20.32 18.06
% hange 37–98				2.6 9.4 3.8 16.9				5.5 5.5 10.6 3.9	3.3 0.7 -1.4 9.2	3.4 5.2 8.6 6.3	3.9 5.8 3.3 1.0	2.2.4.2.2.3.8.8.8.8.8.8.8.8.8.8.8.8.8.8.8.8.8
FY98 % Hi-Lo Change Rank 97-98	175 182 267 71 130	274 68 194 33 33	223 297 285 215 332	59 61 32 339		86 13 45 327 46	163 313 48 181 66	238 268 150 21 145	185 272 305 162 325	262 249 105 255 70	129 134 306 270 317	278 280 139 147 88
FY98 Avg. Tax Bill	2,085 2,063 1,651 2,898 2,320	1,619 2,945 2,018 3,744	1,851 1,502 1,866 1,893 1,015	3,032 3,011 3,754 646	1,440 2,079 1,683 1,518 2,484	2,781 4,847 3,381 1,140 3,329	2,177 1,354 3,319 2,066 2,952	1,783 1,650 2,217 4,200 2,252	2,055 1,635 1,464 2,180 1,190	1,680 1,740 2,558 1,716 2,920	2,322 2,309 1,464 1,648 1,274	1,594 1,580 2,285 2,227 2,768
FY97 Avg. Tax Bill	2,058 1,848 1,552 2,582 2,267	1,573 2,855 2,123 3,634 698	1,804 1,435 1,549 1,815 1,016		1,440 1,972 1,598 1,483 2,345	2,681 4,641 3,199 1,131 3,021	2,103 1,320 3,209 1,995 2,931	1,683 1,564 2,163 3,796 2,167	1,989 1,623 1,408 2,210 1,090	1,669 1,683 2,432 1,580 2,748	2,235 2,183 1,417 1,632 1,064	1,560 1,627 2,184 2,176 2,667
FY98 % Hi-Lo Change Rank 97–98	1.4.2.2.4.4.2.4.4.4.4.4.4.4.4.4.4.4.4.4.	0.6 1.1 0.0 7.2		0.2 14.8 1.2 1.6	4.9 4.9 4.2 4.2 6.8	0.4 5.2 4.6 12.4	0.9 1.0 8.5 6.6	2.3 1.6 1.5 0.1	0.0 0.0 1.3 -4.4	0.6 0.5 -2.0 15.0 0.6	1.1 2.1 -2.5 -6.0	0.0 0.0 0.8 1.7
FY98 Hi-Lo C Rank		268 124 230 57 340			314 221 152 265 79		180 288 67 179		121 203 338 45 188	285 297 151 96 147	142 153 333 186 327	319 267 146 274 136
FY98 Avg. Value	123,615 123,729 96,704 190,925 142,403	110,894 160,910 123,324 209,520 57,491	118,410 94,354 179,590 137,262 174,456	223,412 207,224 283,306 99,517	94,381 125,216 147,930 112,477 187,474	158,112 352,517 211,711 74,032 244,766	141,245 104,293 195,358 141,689 191,691	120,290 101,857 138,734 264,808 169,945	162,811 132,101 72,829 228,313 139,299	104,972 100,925 148,007 176,327 150,343	151,250 147,828 79,056 139,445 87,479	91,843 111,581 150,513 109,587 153,268
FY 97 Avg. Value		110,254 161,303 122,005 209,558 55,984	118,003 97,254 177,685 128,519 176,613	222,902 180,579 280,069 101,135		157,430 335,126 202,473 77,372 217,788	139,931 105,569 193,438 130,642 179,807	117,539 100,280 136,978 260,896 169,851	161,699 132,144 72,863 225,316 145,722	104,339 100,425 151,056 153,361 149,404	149,609 146,310 77,453 143,067 93,017	91,505 111,579 149,360 107,793
Municipality	Methuen Middleborough Middlefield Middleton Milford	Millbury Millis Millville Milton Monroe	Monson Montague Monterey Montgomery Mt. Washington	Nahant Nantucket Natick Needham New Ashford	New Bedford New Braintree New Marlboro New Salem Newbury	Newburyport Newton Norfolk N. Adams N. Andover	N. Attleboro N. Brookfield N. Reading Northampton Northborough	Northbridge Northfield Norton Norwell Norwood	Oak Bluffs Oakham Orange Orleans Otis	Oxford Palmer Paxton Peabody	Pembroke Pepperell Peru Petersham Phillipston	Pittsfield Plainfield Plainville Plymouth

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Average Single Family Tax Bills in FY98 → continued from page three

Table 2. Statewide average single family tax rate, assessed value and tax bill. Assessed value and tax bill in both actual and constant dollars.

Fiscal Year	Average Single Family Tax Rate	Actua Average Assessed Value	Constant FY98 Dollars Average Average Assessed Tax Value Bill			
FY89	10.19	152,954	1,558	202,990	2,068	
FY90	9.79	174,817	1,711	220,064	2,154	
FY91	10.41	175,917	1,831	209,437	2,180	
FY92	11.68	162,451	1,897	190,100	2,220	
FY93	12.89	154,589	1,993	174,231	2,246	
FY94	13.59	153,133	2,081	170,679	2,319	
FY95	14.21	153,571	2,182	166,401	2,364	
FY96	14.59	156,159	2,272	164,824	2,398	
FY97	14.83	159,117	2,360	162,438	2,409	
FY98	14.92	165,050	2,463	165,050	2,463	

Note: Constant FY98 dollars calculated using the Consumer Price Index for All Urban Consumers, Boston.

ston, \$7,401; Lincoln, \$6,627; Sherborn, \$6,348; Carlisle, \$5,721; Wayland, \$5,668; and Dover, \$5,480. These communities rank 2nd, 3rd, 7th, 9th, 17th and 6th in average value, respectively. The relationship between average value and tax bill does not pertain to Cape Cod and the islands. where there are a large number of seasonal properties whose residents have a lower demand for services. For example, the community with the highest average assessed value at \$572,662 is Chilmark on Martha's Vineyard. However, its average single family tax bill ranks 218th at \$1,884. Aquinnah (formerly Gay Head) and Gosnold also have high average assessed values ranked 12th and 18th at \$350,646 and \$309,909 respectively. Their average tax bills rank 138th and 335th at \$2.286 and \$775.

Generally, communities with lower tax bills do have lower assessed values. The communities with the lowest average tax bills are Rowe, \$575; New Ashford, \$646; Tolland, \$658; Monroe, \$707; Hancock, \$745; and Gosnold, \$775. In average assessed value these communities rank 279th, 299th, 182nd,

340th, 242nd and 18th. This includes Monroe with lowest average assessed value at \$57,491.

The relationship between average single family tax bill and per capita income is stronger than the relationship of tax bills with assessed values. The six communities with the highest average bills all ranked in the top six in per capita income based on 1989 Census Bureau estimates. Weston ranked first in per capita income at \$46,855; Lincoln ranked fifth at \$35,189; Sherborn ranked second at \$41,614; Carlisle ranked fourth at \$36,387; Wayland ranked sixth at \$34,646; and Dover ranked third at \$40,288.

The relationship with per capita income does not hold for communities with the lowest tax bills. Of the 20 communities with the lowest bills, 13 rank in the bottom 20 percent in terms of per capita income, 3 are in the bottom half and 3 are in the upper half. There is some pattern in terms of geography: all but Gosnold and Fall River are in the western half of the state. There is also some relationship to population: five out of the six smallest communities in the state

Gosnold (population 97), Monroe (population 113), Mount Washington (population 132), New Ashford (population 181), and Tolland (population 297) — are amongst the 20 communities with the lowest tax bills.

While statewide trends show a steady increase in average tax bills, patterns varied widely from community to community. Half of the cities and towns had percentage increases over 4 percent from FY97 to FY98, and half had an increase less than 4 percent or even a decrease. Dover had the highest increase at 29.8 percent and New Ashford had a decrease of 16.9 percent.

Tax bill, assessed value and tax rate data come from the FY98 property tax information submitted to the Department of Revenue's Division of Local Services by local assessors. The average tax bill for each community is calculated by dividing the total tax levy for all the single family parcels by the total number of single family parcels. The same is done with state totals to get the statewide average. Average assessed value is calculated by dividing the total assessed value by the total number of parcels. The statewide average tax rate is calculated by dividing the statewide total tax levy by the total assessed value. For the 11 communities which have a residential exemption some of the tax burden is shifted from lower and moderately valued homes to higher valued homes and rental properties. DLS does not have sufficient information to calculate the average single family bills. These communities are: Boston, Brookline, Cambridge, Chelsea, Marlborough, Nantucket, Somerville, Somerset, Tisbury, Waltham and Watertown. ■

written by Stanley Nyberg

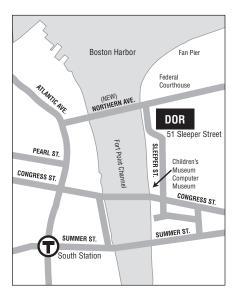
1. Communities with a residential exemption are not included.

City & Town November 1998 Division of Local Services 7

DLS UPDATE

DLS on the Move!

The Department of Revenue, including the Division of Local Services, will be relocating to 51 Sleeper Street in Boston in early spring 1999. DOR is moving from the Saltonstall Building which will undergo extensive renovations including removal of asbestos and installation of a sprinkler system. The work is expected to take three years.



Sleeper Street is located in the South Station area near the Fort Point Channel and across the street from the new federal courthouse. The new DOR head-quarters is on the corner of Northern Avenue. The building is about a tenminute walk from South Station. DLS will occupy the fifth floor of the eight-story building.

Since DLS will be in the midst of packing in December, it would be mutually beneficial if communities could submit their tax rates as early as possible. Using the automated recapitulation sheet will substantially reduce processing time.

Tax on New Construction

A new statute, MGL Chapter 59 §2D, permits communities to make a pro rata tax assessment on certain parcels which have been improved with new construction. Property taxes for a particular fiscal year are fixed as of the preceding January 1. Improvements occurring after that date are not taxed until the next fiscal year. Under current law, for example, if a house is constructed in the spring of 1999 after the January 1 assessment date, the new owners will pay tax on the value of the land only for FY2000. They would not pay taxes on the value of their house until FY2001. Adopting the new statute allows a community to make a pro rata tax assessment for a fiscal year whenever an occupancy permit is issued for a parcel of real estate with new construction that has increased its value by over 50 percent. The purpose of this assessment is to provide the city or town with additional real estate taxes to fund additional costs that the new construction may generate, such as new teachers or additional police.

The assessment is calculated by applying the tax rate for the fiscal year in which the permit was issued to the value of the improvement and pro-rating that amount over the balance of that year. The statute requires acceptance by local referendum. To implement the pro rata tax assessments for FY2000, a community must have held a successful referendum before January 1, 1999. DLS issued a Bulletin in October which outlined the referendum procedure and will issue guidelines later to assist assessors to implement this new statute. ■

Education Reform → continued from page two

the managerial tools instituted by the Education Reform Act. They also verify the accuracy of reports filed with the DOE. As part of the audit, the team conducts a confidential survey of all school district employees to obtain the employee perspective on issues ranging from school management to the cleanliness of facilities.

Upon completion of the field work, the school district receives a draft report for informal review and technical corrections. The EMAB then reviews the report, gives the superintendent the opportunity to discuss the draft report and releases the report after the vote of approval.

Audits of the school districts in Malden, Lowell, Brockton, Lexington, Triton Regional, and Worcester have been completed. Currently, audits are underway in Salem and Braintree. In FY99, the Legislature provided additional funding for this initiative. Deputy Commissioner Joseph J. Chessey Jr. has established an education audit bureau. With additional audit teams in the Springfield and Worcester areas, the new bureau will be able to expand audit coverage throughout the Commonwealth. One of the highlights of the audit effort is to identify "best practices" which might be of help to other districts if replicated there. The Education Management Accountability Board plans to release a summary of its findings before the end of the fiscal year.

1. McDuffy v. Secretary of the Executive Office of Education 415 Mass. 545 (1993).

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Municipal Fiscal Calendar

December 15

Taxpayer: Deadline for Applying for Property Tax Exemptions for Persons
If tax bills are mailed after September 15, taxpayers have 3 months from the mailing date to

file applications for exemptions.

Accountant/Superintendent/School Committee: Submit Amendments to End of School Year Reported to DOE

Last filing date to impact next year's Chapter 70 State Aid.

December 3

State Treasurer: Notification of Quarterly Local Aid Payments on or Before December 31

Taxpayer: Deadline for Filing Application for Abatement of Motor Vehicle Excise for Prior

Calendar Year

Water/Sewer Commissioners: Deadline for Betterments to be Included on Next Year's Tax

Bill (M.G.L. Ch. 80, Sec. 13 and Ch. 83, Sec. 27)

Selectmen: Begin to Finalize Budget Recommendation for Review by Finance Committee

Assessors: Mail 3-ABC Forms to All Eligible Non-Profit Organizations

Collector: Deadline for Mailing Third Quarterly Tax Bill

Countdown to Y2K Is your vendor on schedule? Do you assume everything will be fine? Trust, but verify. Get it in writing or see test results.

Data Bank Highlight

Information on property tax rates, average bills, assessed values, and parcel counts for the last ten years are available on the Municipal Data Bank web page. This same information can be requested from the Data Bank staff printed out on hard copy or as Microsoft Excel files which can be sent by email over the Internet. Two of the more common hard copy reports are Property Tax Trends and Average Tax Bill Trends.

To obtain Municipal Data Bank information contact Dora Brown, Debbie DePerri or Stan Nyberg at (617)626-2300. For technical assistance contact Burt Lewis at (617)626-2358. The World Wide Web address is listed below.

City & Town



City & Town is published by the Massachusetts Department of Revenue's Division of Local Services (DLS) and is designed to address matters of interest to local officials. DLS offers numerous publications on municipal law and finance, available by calling (617) 626-2300, or through the DLS World Wide Web site at http://www.state.ma.us/dls or by writing to PO Box 9655, Boston, MA 02114-9655.

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